

Charity registration number Charity registration number 1180025

**ASSOCIATION FOR HERITAGE INTERPRETATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**



# ASSOCIATION FOR HERITAGE INTERPRETATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Jackie Lee (Appointed 13 October 2023)  
Michael Glen  
Ruth Coulthard  
Amelia Evans  
Gavin Glencorse  
Damon Mahoney  
Geraldine Mathieson  
Philip Ryland  
Chris Walker (Appointed 4 December 2023)  
Eric Langham (Appointed 13 October 2023)  
Barbara Acan (Appointed 13 October 2023)  
Astrid Krumins

**Charity number**

Charity registration number 1180025

**Principal address**

25 Recreation Way  
Kemsley  
Sittingbourne  
Kent  
England  
ME10 2RD

**Independent examiner**

Fiona Howard FCA CTA FMAAT  
Xeinadin South East Limited  
Sittingbourne  
Kent  
United Kingdom  
ME10 5BH

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# ASSOCIATION FOR HERITAGE INTERPRETATION

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# ASSOCIATION FOR HERITAGE INTERPRETATION

## CHAIR'S STATEMENT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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The chair presents their statement for the year.

#### **Achievements and Performance**

In many ways, 2023-2024 was a better year for AHI and for the sector, as events and activities have continued to open up since the worst days of the pandemic.

The conference continues to be one of AHI's most valuable events. The quality of papers, projects and speakers was high. It provided delegates and organisers with much-needed connection, inspiration, and expertise. It was also the year of our Engaging People Awards, our celebration of excellence within the profession. Those on the short-list represented a diverse range of entrants demonstrating how excellent interpretation is central to the success of their projects. In 2023, the Young Interpreter Award was renamed the Lara Clare Munden Award in recognition of the work of this young interpreter whose life was cut short.

Earlier in the year, in May, AHI attended the Museum + Heritage Show and this was a valuable way to connect with members, associates, and friends; both longstanding and new, across the sector. AHI was represented by a stand for two days, took part in networking activities and shared sample copies of our Best Practice Guides. These were hugely popular and a great way to further AHI's reputation while supporting the event and the wider sector at the same time.

We have continued to build on our Best Practice Guide library of resources and have continued to run webinars led by the authors and co-authors.

Cost savings have been made by continuing to hold most of our committee meetings online. All the training for the new round of the Engaging People Awards, as well as the Panel Judge meetings were all held on zoom thus saving the finances of AHI as well as the planet. We have been able to consider our longer-term goals including ways to celebrate the AHI's 50th anniversary in 2025 when we shall look back at our own heritage while seeking to develop our digital offers further. AHI is investigating funding opportunities to further these goals.

Beth Môrafon participated in leadership training with the School for Social Entrepreneurs provided as part of Heritage Trade Up. The programme ran for a year and provided a total of £3,250 towards improving activities. The programme focused on building networks, diversifying audiences, and refining the organisational offer.

We continue to highlight on the website our 50% discount for retired members and, for inclusivity, AHI has extended this to include qualifying low-income members.

The Trustees had the privilege of nominating Carolyn Lloyd Brown for an Honorary Fellowship in recognition for her outstanding contribution to heritage interpretation. The appointment was approved at the AGM in October.

# ASSOCIATION FOR HERITAGE INTERPRETATION

## CHAIR'S STATEMENT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Thanks**

It felt like a better year for AHI and the sector. I am hugely grateful for the support of our Administrator, Trustees, members and volunteers, and to our Fellows who provide benefits to AHI and the wider industry. We believe that AHI punches well above its weight, in terms of support and impact across the sector, and this is due to the efforts of our outstanding teams.

In particular, I wish to give huge thanks Ruth Coulthard, Geraldine Mathieson and Jo Scott of the Awards Group who have worked tirelessly throughout the year to create our amazing Engaging People Awards Scheme. Thanks also go to Gavin Glencorse who designed all the Award certificates and to Becky Boyes-Major who designed the physical manifestation of both the Excellence in Interpretation and the Lara Clare Munden Awards.

Thanks also go to Geraldine Mathieson for acting as Conference Lead and to Treasurer Michael Hamish Glen who chaired the conference team. I am very grateful for their work, with the wider team, to create the 2023 Conference.

I am also grateful for the support of Beth Môrafon who stood down from the role of Chair after two years but remains a Trustee. I also wish to thank all the Trustees who tirelessly work on their various responsibilities within the committee and give so much of their time and talents to AHI.

I am delighted to welcome our new Trustee, Barbara Stella Acan who was elected on to the committee in October 2023 and thank her for her considerable contribution in her first few months on the committee.

I thank Lyn Redknapp, our Administrator – the Trustees and I are hugely grateful for her work for AHI and its members. Personally, I greatly appreciate Lyn for her help and guidance to me in the early months of my role as chair enabling me to understand the workings of the organisation and wish to say a big thank you for her enormous patience with me.

On behalf of AHI, I should also like to thank our new Journal Editor Bill Bevan, Greer Glover who continues to provide copy editing services and Neil Morgan our journal designer. I would like to thank the team for the Journal's high-quality content, design, and print, alongside Trustee Damon Mahoney who continues to champion the AHI brand.

Finally, I should like to thank all AHI's members for their work in interpreting heritage across the UK and Ireland, alongside our overseas members and partners, in particular the Global Alliance for Heritage Interpretation (GAHI).



Jackie Lee  
**Chair**

Date: 18 October 2024



# ASSOCIATION FOR HERITAGE INTERPRETATION

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

#### **a. Mission and vision**

AHI's vision is that **everyone's life is enriched through great heritage interpretation**

AHI's mission: To achieve our vision we promote excellence, support practitioners and raise the profile of natural and cultural heritage interpretation

#### **b. Activities for achieving objectives**

The Association works to encourage and promote excellence in the process of communicating to people the significance of a place, object, person or event, so that they may enjoy it more, understand their or others' heritage and environment better and develop a positive attitude to conservation.

The Association supports interpreters working in places such as historic houses, museums, national parks, urban and rural areas, and local communities. They are teachers, storytellers, writers, artists, curators, designers, scientists and enthusiasts.

The object of the CIO is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

#### **c. Main activities undertaken to further the charity's purposes for the public benefit**

We carry out our mission through

- Promoting excellence through effective marketing, awards scheme, annual conference and website
- Supporting practitioners through a professional development structure, an annual programme of events and learning journeys, a bi-annual journal, best practice guidelines and academic links
- Raising the profile of heritage interpretation through partnership working and advocacy across the heritage sector and beyond

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# ASSOCIATION FOR HERITAGE INTERPRETATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Achievements and performance**

*Significant activities and achievements against objectives*

#### **a. Key financial performance indicators**

We have strengthened our overall financial management since we became a CIO. This is not simply to ensure compliance with all the statutory requirements of such a body but also to help our Trustees and Administrator plan and monitor our activities within a clear financial policy. Such a policy has been agreed by our Trustees and endorsed by our members. This includes a revision of the former Association's reserves policy which was to maintain sufficient reserves to maintain three months' normal operations. We now aim to hold in reserve funds equivalent to the average turnover of the preceding three years.

Achieving and maintaining that will be an overall key performance indicator of our financial health. It will be prudent to aim for a year-on-year increase in surplus of 5% to allow for inflation and other costs beyond AHI's control although the impact of Covid-19 has and will have a negative effect on this.

The reserves policy is intended to cover expenditure, including fulfilling our responsibilities as an employer, and to buy time to manage cash flow and expenses in the event of any of the following:

- a downturn in membership income
- a downturn in event income
- a loss on the annual conference
- losses on other activities

We have also developed a forward budgeting regime which allows us to

- Set realistic income and expenditure targets
- compare actual revenue and costs against these targets

In particular, we set performance targets (i.e., achieving a surplus of income over direct costs) for the following:

- subscriptions
- the conference and events
- advertising
- suppliers' directory

These are vital performance indicators that must be designed to achieve the overall target of increasing our annual surplus by at least 5% each year as set out above.

This has not been achieved in the year ending 31 March 2024 and trustees are taking steps to rectify the situation.

#### **b. Review of activities**

##### **Awards Subgroup**

The Awards are co-ordinated on behalf of AHI by the Awards sub-group which comprises Jackie Lee (Chair), Ruth Coulthard, Geraldine Mathieson and Jo Scott.

The 2023 Engaging People Awards (sponsored by **The Creative Core**) were opened for entry at the conference in October 2022. The winners were announced at a gala dinner attended by 98 people on 12 October 2023 and featured in the winter issue of the Journal.

The Judging Panel was comprised of Ruth Coulthard, Jackie Lee, David Masters and Andrew Todd.

The site judges, recruited and trained from our membership, all give up their time freely to travel to the various shortlisted sites when required and review the projects. The work undertaken by the site judges means that every shortlisted entry is individually judged by two professional interpreters within AHI and is a considerable feat of organisation managed by Jo Scott to whom my thanks for this. For this round several of the entries were able to be judged online.

The Categories and winners were:



# ASSOCIATION FOR HERITAGE INTERPRETATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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For Excellence in Interpretation (the overall winner) - **Changes in a Lifetime – Climate Cafes - Stromness Museum (Orkney Natural History Society Museum)**

The Lara Clare Munden Award for Young Interpreter of the Year (Sponsored by Michael Hamish Glen and Bright White): **Catherine Wright**

Outstanding Contribution to Interpretation: **Carolyn Lloyd Brown (FAHI)**

**Indoors Category** - Sponsored by Fraser Randall

Winner: **National Famine Museum**, Strokestown Estate, County Roscommon

Finalists:

- Marble Hill Revived, English Heritage & Skellon Studio
- Reimagining Wordsworth, The Wordsworth Trust & Nissen Richards Studio

**Outdoors Category** - sponsored by NovaDura

Commended:

- Revealing, Reviving and Restoring Great Linford Manor Park, The Parks Trust & Outside Studios
- More Than Words, The Sensory Trust and Wheal Martyn Clayworks

**Temporary Event or Activity category** – Sponsored by BeWunder

Winner: **'The Future Belongs To What Was As Much As What Is'** by Morag Myerscough at Housesteads Roman Fort, English Heritage

Commended:

- Permissible Beauty, Historic Royal Palaces and University of Leicester
- OOT & ABOOT – Talking Coquetdale, The Out of Town Museum (OOT), part of Bailiffgate Museum & Gallery, Alnwick

**Community Engagement category** - Sponsored by Tandem Design

Winner: **Rebuilding Lives: 50 years of Ugandan Asians**, Navrang Arts

Commended:

- Open All Hours at Wirksworth, New Opportunities Wirksworth & inHeritage

Finalists:

- Exchange Project, SS Great Britain Trust
- South Asia Gallery: A British Museum partnership at Manchester Museum, Manchester Museum & South Asia Gallery Collective

**Calling Out Climate Change category** – Sponsored by The Way Design

Winner: **Changes in a Lifetime: Climate Cafés at Stromness Museum**, Orkney Natural History Society Museum

Finalist:

- A World of Good at Wakefield Museum, Wakefield Museums & Castles

A successful Engaging People Awards Webinar was held on 23 January 2024 where attendees had the chance to find out more about category winners and their projects and how they demonstrated best practice in heritage interpretation.



# ASSOCIATION FOR HERITAGE INTERPRETATION

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Professional Development and Training Subgroup**

This group is chaired by Philip Ryland.

There are now a total of 16 best practice guidelines, on a range of topics, available to members. During the course of the year, the last few original guides have been refreshed and updated. All our suite of guides are now available on the website.

During 2023-2024, five Full Membership applications were received. Congratulations go to Susan Dymon, Claire Dalton, Ruth McKew and Emily Summers-Mileman who were all awarded Full member status.

In September 2023, AHI Trustees approved a request from the Full Membership panel to temporarily 'freeze' consideration of new full membership applications until 31st December 2023 to enable the review process to take place. Following initial feedback, it was decided to widen the review and look at all the individual membership categories. While discussion continues on how we carry out changes to Full Membership, we have re-opened the application process as several people wished to apply for this category.

The process of increasing awareness of the benefits of Full Membership continues. Members interested in gaining full membership status are able to take advice from a member of the Full Membership Panel.

Eric Langham was awarded Fellowship 4 June 2023, and we were able to congratulate Eric and acknowledge his achievement during the AGM in October.

The AHI Events are co-ordinated by Ruth Coulthard. During the period April 2023 – March 2024, AHI offered the following training events:

#### **AHI Webinars:**

- 27 April 2023 - Introducing a Costumed Interpretation Programme at your Heritage Site or Museum with Jackie Lee (MAHI)
- 22 November 2023 – Commissioning and Tendering for Interpretation Projects with Lisa Keys (MAHI)

AHI along with six other interpretation organisations are involved with a series of webinars showcasing global interpretation organised by the Global Alliance for Heritage.

# ASSOCIATION FOR HERITAGE INTERPRETATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Courses:**

- The Heritage Interpretation online course was run by Sarah Oswald (MAHI) during June and July 2023. These workshops are tailored towards developing the competencies required for Full AHI Membership.
- A Writing Interpretation for Children and Families workshop with Cathy Lewis on 29 September 2023 at Dorchester Museum.
- A second Heritage Interpretation online course was run by Sarah Oswald during February and March 2024.

Evaluations completed after the events indicate that participants value the professionalism, skill and experience of the trainers, along with the opportunity to work with participants from a wide range of professional backgrounds and disciplines.

AHI takes every opportunity to seek ideas from members for future training events; this is done via discussions at the annual conference, through feedback from participants at events, by discussions on LinkedIn, and via informal conversations between AHI members and committee Trustees.

Maintaining and enhancing membership numbers and maximising revenues from sponsorship and advertising are important for generating income to fund the work of the Association.

At the end of the 2023-24 membership year there were 364 members of the Association, of whom 22 were Students, 171 were Associates, 46 were Full Members, seven were Fellows, three were Honorary Fellows, 94 were Corporate Members and 19 were Special Members (Patron, Complementary, Copyright and Reciprocal Memberships where no fee is paid).

#### **Marketing & Communications Subgroup**

The Marcomms Group is chaired by Damon Mahoney. The group covers general marketing and communications for the Association, its events and activities.

*Website:* Managed by Damon Mahoney. The website remains an important tool for the Association to promote its activities and events and to provide tools, support and learning opportunities for the membership. In 2023-24 the website had 10,899 page views.

*Social Media:* The social channels combined with the website form an important channel for marketing and promoting AHI and continue to see growth and engagement.

X (formerly Twitter) has 3,199 followers. The Facebook Page has 2,400 followers. The LinkedIn Group has over 1,882 followers.

*Journal:* The summer edition of the Journal was issued in June 2023 and was the first produced by new editor Bill Bevan and the theme was Audiences.

The winter edition was issued in December 2023 and focused on the Engaging People Awards.

The Editor worked alongside Philip Ryland (AHI Trustee), Greer Gover (Copy Editor) and Neil Morgan (Journal Designer) to deliver two high quality journals which were very well received by the membership.

*eNews and eBulletins:* AHI sent out 10 newsletters, 25 bulletins in 2023-24 and numerous social posts notifying members of events and employment or tender opportunities.



# ASSOCIATION FOR HERITAGE INTERPRETATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### *Fundraising performance*

##### **Conference Subgroup**

AHI's Conference Group, Geraldine Mathieson, Michael Hamish Glen, Astrid Krumins, Ruth Coulthard, Eric Langham and Damon Mahoney. The group was supported by volunteer member Lorraine Heyes. The conference, sponsored by The Creative Core, was held at The Lincoln Hotel, in Lincoln between Wednesday, 11 and Friday, 13 October 2023.

ReBalance: Exploring balance, equity and the environment - changing the climate of natural and cultural interpretation. The conference core themes were:

- How is interpretation helping communities feel more connected with the heritage on their doorstep?
- How is interpretation helping people to embrace change? (e.g. changes in attitude, population, climate, politics)
- How is interpretation adapting to stay connected and relevant to the off-site audiences connected with during Lockdown, as well as the on-site visitors who are returning.

The generous bursary given by three corporate sponsors (Haley Sharpe Design Limited, ATS Heritage and Barker Langham) was used to enable three early-career interpreters to attend the event.

The pre-conference workshop on evaluating techniques was led by Kate Measures (Heritage Insider). A fun-filled practical masterclass covering evaluating techniques for a wide range of heritage projects and was attended by seven people.

We had a total of 86 delegates attend the conference (65 members and 21 non-members).

The 16 speakers and one open session from a wide range of backgrounds and industries, and this was valued by the delegates in adding to the interest of the conference. One speaker gave their live presentation by Zoom as they were unable to attend in person.

##### **Keynotes**

- Mary Powell, Place & Investment Manager, Lincolnshire County Council - How interpretation adds value to visitors.
- Ivan Annibal, Social Value Engine - Measuring the Unmeasurable.
- Norma Gregory, Nottingham News Centre - Digging Deeper: A Journey Interpreting Black British Industrial Heritage.
- Prof Anne Chick, The Sensational Museum - "Using co-creation to change how museums work for everyone".

There were two superb options for getting out and about on Thursday:

Group 1 - Guided walks from hotel, chose on the day between 'Jewish Lincoln' and 'Cathedral Quarter Connected', to Lincoln Museum including a sample of three Hi!Street self-guided heritage trails and a working lunch at Southside (formerly St Catherine's Church). The group then hopped onto a bus to The International Bomber Command Centre (IBCC) for talks and tour. The finished the day with a 2000 Years of History open-topped bus tour back to the hotel.

Group 2 - Discovery walk from hotel to Lincoln Castle (Magna Carta, Victorian Prison & Wall Walk) 2000 Years of History open-topped bus tour and return to Cathedral area. The participants could choose from a number of experiences within walking distance, including Lincoln Museum, Usher Gallery, Museum of Lincolnshire Life, Lincoln Cathedral, Lincoln Medieval Bishops Palace or choose to explore the City of Lincoln at their own pace.

The AGM was held on 13 October 2023 with 36 delegates attending.

##### **Secretariat**

Lyn Redknap continued to provide administrative support to AHI which included sustaining AHI's membership, enabling AHI's activities, financial management, supporting projects and helping AHI's Trustees with their work.

##### **c. Investment policy and performance**

AHI has a simple investment policy that follows our financial policy of gaining interest on our cash reserves while retaining accessibility. This has been achieved by our holding funds in an appropriate account at our bank.



# ASSOCIATION FOR HERITAGE INTERPRETATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Financial review**

#### *Going concern*

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going-concern basis in preparing the financial statements. Further details regarding the adoption of the going-concern basis can be found in the Accounting Policies.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### **Structure, governance and management**

(1) The Objects for which the charity is established is to advance education in, and foster and encourage a greater understanding of, the natural and cultural environment for the benefit of the public by promoting the arts and sciences of interpretation and their application, the encouragement of research and education therein and, in particular, to advance the standards of education, qualification competence and conduct of those who practise Interpretation as a profession.

(2) The expression 'interpretation' shall mean the process of communicating to people the significance of a place or object, so that they may enjoy it more, understand their heritage and environment better and develop a positive attitude to conservation.

The CIO was entered onto the Register of Charities on 21 September 2018.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Jackie Lee – Chair (elected 13 October 2023)  
Eric Langham – Vice-Chair (re-elected 13 October 2023)  
Astrid Krumins – Secretary  
Michael Hamish Glen – Treasurer  
Barbara Stella Acan – Trustee (elected 13 October 2023)  
Ruth Coulthard – Trustee  
Amelia Evans – Trustee  
Gavin Glencorse – Trustee  
Damon Mahoney – Trustee  
Geraldine Mathieson – Trustee  
Beth Morâfon – Trustee (resigned as Chair 13 October 2023)  
Philip Ryland – Trustee  
Chris Walker – Trustee (re-appointed 4 December 2023)

# ASSOCIATION FOR HERITAGE INTERPRETATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### *Recruitment and appointment of trustees*

The management of the Charity is the responsibility of the Trustees who are elected and appointed under the terms of the constitution.

Management of the Association is vested in its Executive Committee which is responsible for policy, strategy and budgets, along with the overall financial and professional probity of the Association. The Executive Committee meets three or four times each year and communicates extensively by phone, zoom and email. In 2023-24 there were five working groups reporting to the Executive Committee, these being Operations, Marketing and Communications, Awards, Professional Development and Training and Conference.

An Annual General Meeting is held each year. A report of the Association's activities and an account of income and expenditure are presented to Association members. Resolutions are decided by simple majority vote, with those involving amendments to the constitution requiring a two thirds majority. The Trustees may call a Special General Meeting at any time and must call one if requested in writing by at least ten members or one tenth of the membership, whichever is the greatest.

#### *Organisational structure*

Leadership and management of the Association is provided by its unpaid Executive Committee. Its core activities are carried out by ordinary members or existing members of the Executive Committee who volunteer to take on individual responsibilities or be part of Working Groups. Aside from administration of the Association, journal editors and production and delivery of training events, which are the subject of contracts with private sector organisations, all these core activities are carried out by volunteer members.

The trustees' report was approved by the Board of Trustees.



Jackie Lee  
Trustee



Michael Glen  
Trustee

29 October 2024

# ASSOCIATION FOR HERITAGE INTERPRETATION

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Jackie Lee  
Trustee

Date: 13/12/2024



# ASSOCIATION FOR HERITAGE INTERPRETATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ASSOCIATION FOR HERITAGE INTERPRETATION

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I report to the Trustees on my examination of the financial statements of Association for Heritage Interpretation (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Fiona Howard FCA CTA FMAAT  
**Xeinadin South East Limited**

12 Conqueror Court  
Sittingbourne  
Kent  
ME10 5BH  
United Kingdom

Dated: 29 October 2024

# ASSOCIATION FOR HERITAGE INTERPRETATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
Charitable activities	3	70,527	-	70,527	46,488	-	46,488
Investments	4	1,466	-	1,466	430	-	430
Other income	5	2,250	-	2,250	1,000	-	1,000
<b>Total income</b>		<u>74,243</u>	<u>-</u>	<u>74,243</u>	<u>47,918</u>	<u>-</u>	<u>47,918</u>
<b>Expenditure on:</b>							
Charitable activities	6	71,095	-	71,095	62,769	885	63,654
<b>Total expenditure</b>		<u>71,095</u>	<u>-</u>	<u>71,095</u>	<u>62,769</u>	<u>885</u>	<u>63,654</u>
<b>Net income/(expenditure) and movement in funds</b>		3,148	-	3,148	(14,851)	(885)	(15,736)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		<u>67,346</u>	<u>1,487</u>	<u>68,833</u>	<u>82,197</u>	<u>2,372</u>	<u>84,569</u>
<b>Fund balances at 31 March 2024</b>		<u>70,494</u>	<u>1,487</u>	<u>71,981</u>	<u>67,346</u>	<u>1,487</u>	<u>68,833</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

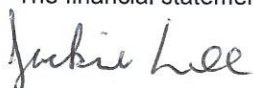
# ASSOCIATION FOR HERITAGE INTERPRETATION

## BALANCE SHEET

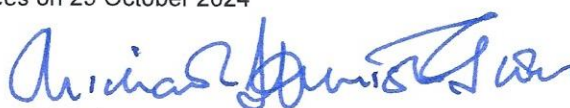
AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	11	2,918		8,207	
Cash at bank and in hand		89,440		78,449	
		<u>92,358</u>		<u>86,656</u>	
<b>Creditors: amounts falling due within one year</b>	12	(20,377)		(17,823)	
<b>Net current assets</b>			71,981		68,833
<b>Net assets excluding pension liability</b>			71,981		68,833
			<u><u>71,981</u></u>		<u><u>68,833</u></u>
<b>The funds of the charity</b>					
Restricted income funds	14		1,487		1,487
Unrestricted funds			70,494		67,346
			<u>71,981</u>		<u>68,833</u>

The financial statements were approved by the Trustees on 29 October 2024



Jackie Lee  
Trustee



Michael Glen  
Trustee



# ASSOCIATION FOR HERITAGE INTERPRETATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Association for Heritage Interpretation is a charitable incorporated organisation registered in England and Wales. The principal office is 25 Recreation Way, Kemsley, Sittingbourne, ME10 2RD.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102)- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Association for Heritage Interpretation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# ASSOCIATION FOR HERITAGE INTERPRETATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate.

Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# ASSOCIATION FOR HERITAGE INTERPRETATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.



# ASSOCIATION FOR HERITAGE INTERPRETATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable activities</b>		
Membership income	29,993	20,289
Events income	6,921	1,930
Conference income	27,583	21,249
Advertising income	380	2,960
Awards income	5,650	60
	<u>70,527</u>	<u>46,488</u>

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>1,466</u>	<u>430</u>

# ASSOCIATION FOR HERITAGE INTERPRETATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	2,250	1,000

### 6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs	16,693	17,781
Training and events costs	3,421	5,885
Conference costs	27,251	18,742
Bank and credit card charges	979	588
Printing, postage and stationery	1,719	2,664
Website	2,456	3,591
Insurance and other costs	915	492
Journal costs	11,567	10,090
Governance costs	6,094	3,821
	71,095	63,654
<b>Analysis by fund</b>		
Unrestricted funds	71,095	62,769
Restricted funds	-	885
	71,095	63,654

### 7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# ASSOCIATION FOR HERITAGE INTERPRETATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	1

#### Employment costs

	2024 £	2023 £
Wages and salaries	16,195	16,250
Social security costs	-	1,031
Other pension costs	498	500
	16,693	17,781

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	850	847
Prepayments and accrued income	2,068	7,360
	2,918	8,207

#### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	583	-
Trade creditors	1,650	-
Other creditors	15,837	16,023
Accruals and deferred income	2,307	1,800
	20,377	17,823



# ASSOCIATION FOR HERITAGE INTERPRETATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	498	500

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the group to the fund and amounted to £498 (2023 - £500). £73 remained payable to the pension fund as at 31 March 2024 (2023 - nil).

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
	1,487	-	1,487
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
	2,372	(885)	1,487

#### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	67,346	74,243	(71,095)	70,494
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	82,197	47,918	(62,769)	67,346

# ASSOCIATION FOR HERITAGE INTERPRETATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	70,494	1,487	71,981
	<u>70,494</u>	<u>1,487</u>	<u>71,981</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Current assets/(liabilities)	67,346	1,487	68,833
	<u>67,346</u>	<u>1,487</u>	<u>68,833</u>

### 17 Related party transactions

There were no disclosable related party transactions during the year (2023 - £2,044 was received from trustees relating to membership fees and conference income).